Preserve

App F IX 4

1930.

File No. 18-23

Serial Nos. 62 to 68

Previous References

Nil 18-28-35, 42, 59

Later References

General and Revenue Secretariat.

Serial Nos Seven

Part B for Dec' 29

SUBJECT

Levy of Shop tax in minor municipalities

Sl 67) To the DCs of ~~DCs~~ & the Compr
L 4074-83 Dt 7.11.29
Directs that the rates appd for Village Panchayats in Rdn L4367/LB 26-26-126 Dt 6-1-27 be applicable in re

Sl 68) To the Compiler Mg. L4084 Dt 7.11.29
Issues a rule under Sec 187 (3) re—

5/6

General and Revenue Secretariat

File No 6129 of 1926

Levy of shop tax by Municipal Councils

Serial No

For previous reference please see MR 18-2 ~~25 42 & 59~~ which have been separately ~~mislaid~~

1) Obtain postage with a copy of the new Municipal Rules when received

20/8

2) ~~Copies of~~ The new amendment Rules have been received. Submit for necessary action with reference to para 21 below

4/10/26

3) Obtain postage adopting of amendment to the Rules of 26/11/25

27/8
5/9/26

4) Draft prepared

9/10/26

5) Prior to the passing of Regulation IV of 1926 amending the Municipal Regulation of 1901 in certain particulars, the Municipal Councils could not levy shop tax ~~but~~ had only power to levy tax on Arts, professions trades & callings & on offices & appointments & machine hand craft in which many municipal commissioners were levying tax on shops notwithstanding of on professions and trades. The general sense of the Govt was that the Municipalities should be given the option to do any of these

7) The Municipal Rules has been amended accordingly vide Rule 12 of Rules IV of 26

NOW SECRETARIAT
27 AUG 1926

tn Sheet

C 114 6907

WD 01225—GPB—37 500—1 9-26

App F III—2

General and Revenue Secretariat

File No 66/2 of 1923

Serial No

7) Each sg of the Rules under which the amendment comes applies only to City and Town Municipal Cls. and the Minor Acts are excepted therefrom by phrase in the letter is preserved by rules published with Notn No A 6875/Ml 87-15-6 B 25/4/1920 A draft amending the above rules suitably is submitted

Lhde 14/8/26

Please sign it 14/10.

9) Type the draft as revised & added

8/12

10) Please type as personally instructed

8/12

11) Typed Two drafts be put up

8 12 26

12) The Secretary was pleased today that instead of each case coming up to Govt for fixing the rate, maximum rates to be fixed at the discretion of each Minor Municipal according to the classes of shop or place of business may be fixed generally as in Schedule II A of the Amendment Ordinance 2 IV 1915 There are 6 classes mentioned

cntn Sheet

General and Revenue Secretariat | Misc File No 18 of 1923

GENERAL & REVENUE SECRETARIAT
29342
8 JAN 1927
LOCAL SELF GOVT BRANCH

Serial No

14) The no. of classes into which & the rates at which the Corp. in their respect may be levied with a view to have the assessment from the Minor Wards through the Adjs and then a Schedule may be framed so as to be applicable to their Commts generally as in Schedule II A

14) A draft may be put up for consideration.

30/12

15) Draft put up.

4/1/27 8/1.

16) A draft is put up for consideration as instructed in person (L.H. Dey)

8/1

17) approd 8/1

For v

62 To the Dy Comm of Disp vide 4651 Dy 18-1-27 leaves for proposals. The rates of Shop Tax to be levied in the Several Mun Commts, so to fix maximum rates

63 Letter no Ten, Dy, 2603 of 3/8/27 from the Dy Com

64 Letter nos 2 & 2924 of 11/1/28 from the Dy Bangalore

39161
L3836

WD 0.229—GPB—37 500—1 9-26
App F III—2

General and Revenue Secretariat

File No 18 of 1923

Serial No

Letter no L S 9 1024 dated 17th Feb 1928, from the Dc Hassan, forwarding resolutions of eight municipalities in the matter and that the views of the Sabhapati & Assistant will be submitted soon after their receipt

18) The further report will be awaited

Replies from the Dcs of Tumkur, Kadur and Kolar Districts are still due A Do reminder was issued on 14/2/28

Flag J

Submitted

20/2/28 14) Do remind us that is some every factory hit final replies are received from each of these Districts

Sus A 27/2/28

No A 3-2343-27 9 21/2/28 from the DC Kadur Distt Reports that he will submit his proposals on receipt of information from the several Mal. Cs

20) Subd - Further proposals will be awaited -

Esd 24/2 26 27/2 25

21) in my notes 27/2

Sus A - urgent reminders to issue see everything right

1/3

tax in Minor Municipalities.

the Municipal Regulation as existed before July 1926 there was provision only for the levy of a tax on professions, trades and callings and on offices and appointments, but not for the levy of a s and places of business. In spite of this shop tax used continued to be collected under the old Mohatarfa rules and the late Chief Commissioner's order of September 1879. In Government Order No. R. 4050-60/Ml.98-219-1, dated 22-9-19, Municipal Councils were asked to desist from the levy of tax on shop. On repeated representations of the Municipal Councils, however, provision for the levy of a tax on shops and places of business was made in the Municipal Regulation by Regulation IV of 1926. Vide Section 59(xi) of the Municipal Regulation

23. The Town and City Municipal Councils frame rules under Section 46(1) of the Regulation for levy of shop tax. As regards Minor Municipalities, the Municipal Councils are under Section 187 of that Regulation exempted from the provisions of Section 59 of the Regulation and rules are framed by Government for purposes of taxation in these Municipalities

In the Minor Council taxation rules prescribed in Notification No R 631/Ml 81-19-6, dated 25-11- no provision exists for the levy of taxes on shops and other places when a business is carried on but there is provision for the levy of a tax on professions, trades and callings and on offices and appointments. In spite of the absence of a rule

WD 01684—GPB—30 000—20 4 29

Serial No.

expressly authorising the levy of taxes on shops, the levy was continued in most of the Minor Municipalities. In order to regularise and legalise the existing practice, the Minor Municipal Councils taxation rules have to be -- amended. In doing this it was considered expedior to prescribe only the classification of shops and the maximum rates to be imposed leaving the actual rates to be decided upon by the Municipal Councils without reference to Government in each case. Vide para 12 of the notes above. For this purpose, they Deputy Commissioners were in Secretariat letter No. 4654-61/Ml. 18-23-62, dated 18-1-27 requested to propose in consultation with the Minor Municipal Councils, the number of classes into which the -- shops and places of business may be divided and the rates that may be levied thereon.

24. In the Village Panchayet Regulation, a provision similar to that in the Municipal Regulation exists for the levy of taxes on shops and places of business and company mills were proposed for prescribing the - maximum rates in Notification No. 2150/L.B.26-26-14, dated 17th September 1926. The attention of the Deputy Commissioners was also invited to these rules. These rules were confirmed in Government Notification No. L. 43-47/L.B. 26-26-126, dated 6th January 1927 and printed at page 19 of the Village Panchayet Manual of Rules.

25. The Deputy Commissioners have now sent up their replies. From the replies received, it is seen that the Deputy Commissioners of Kolar, -- Tumkur, Mysore, Hassan and Kadur have simply forwarded the opinions of the Municipal Councils and

WD 01684—GPB—30 000—20-4-29

Serial No.

not furnished their opinion. The Deputy Commissioner of Chitaldrug recommends that the rates adopted for Village Panchayats may be fixed for the Minor Municipalities also. The Deputy Commissioner of Bangalore proposes the division of shops and other places into 3 broad divisions, namely, "wholesale", "ordinary" and "petty" and the classification of each division into 3 classes. The rates proposed range from Rs. 2 to Rs. 25. The Deputy Commissioner of Shimoga proposes the adoption of 3 classes ranging from Rs. 2 to Rs. 25.

26. From a perusal of the opinions of the Municipal Councils in the remaining Districts, it is seen that a few Municipal Councils propose the adoption of the rates prescribed for the Village Panchayats while some desire to adopt the rates prescribed in the schedule appended to the Municipal Regulation. The rates and classification prescribed in the case of Village Panchayats appear to be suitable for the requirements of the Minor Municipal Councils and may, if approved, be adopted.

Page 15 of the Village Panchayat Rules

Office of the Second Member of Council
26 OCT. 1929
No.

WD 01684—GPB—30 000—20 4-29

Serial No.

Submitted with a draft for approval

87.11.29 Please put up a notification prescribing a [illegible] under section 47 (3) read with 12 [illegible] 87/11/29

[illegible]-33)

Draft notification is also put up for approval

12/13/11/29 [illegible] Govt Secy. 16/11/29

67 To the Secy of Dept + Compt[r] Issue in 16/1 40 764-83 of 7/12/29 Directs that the rates appd for Village Panch yets in GO 26-26-126 of 6/1/29 be adopted for minor municipalities

68. To the Comptroller [illegible] L 408 of 7/12/29 Issues a notice under Sec 15 (3) re-delimitation

By 16/12

[illegible] 21/12

[illegible] 12-2 30

B 21/6/30

P F VI 61]

RECT

Section Inl

File No 18-23

Serial No. 62

No 4654-61

Diary No of letter replied to

General and Revenue Secretariat
( )
the *192*

Date of issue 18th Jan 27

Signed by M. D. K. S.

To

The Dy Commr of Dera

Sir,

With reference to Section 12 of Regn IV of 1926 authorising Municipal Councils to levy a tax on shops and other places where a business or profession is carried on for purposes of profit in lieu of a tax on professions etc at the option of the municipal council, Govt. consider it desirable that the municipal

m directed to state
t instead of fixing
rates of the tax in
ch case separately

ist of enclosures.

opied by

xamined by

rates of shop tax be fixed generally
in consultation with and
at the discretion of each
minor ward council, according
to the classes of shop or place
of business as in Schedule
~~II~~ A of the said Amendment
Regn. ~~IV~~ of 1926. I am therefore
~~directed~~ to respectfully to be
so good as to ~~ascertain~~ inform in consultation with
~~from~~ the Secretaries minor ward
councils in your District
the no of classes into
which the shops may be divided
which (and the rates at
which taxes in the respect with
~~you propose to be levied~~
in each ward and to
intimate the same to Govt
to enable them to fix a
schedule of rates which
will be ~~generally~~ applicable to all
the minor ward councils
generally as in Schedule
II A referred to above
2 In this connection.

G. R S G/33]

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

Flag C.

A very early reply is requested

I have the honour to invite your attention to the rules prepared to be issued in notfn. no. L. 2150 LB 26-26-16 dt. 17 9. 1926, in respect of levy of the tax by village Panchayats (Items B & C

Schedule of rates adopted in the draft

I have the honour to be

Sd/-

Secy to Govt

Dt. 5/1/27

WD 2210—GPE—1 00,000—23-7 20

Telegraphic Address —Deprom
CHITALDRUG

In reply please refer to
No. 76.L.2810/26-27.
Enclosures

OFFICE OF THE DEPUTY COMMISSIONER,
CHITALDRUG DISTRICT

Dated Chitaldrug 25th June 1927. 192

FROM

The Deputy Commissioner,
Chitaldrug District

To

The General Secretary to Government,
B a n g a l o r e

Sir,

With reference to your letter No.L.4654-61/M1 18-23-62 dated 18th January 1927 requesting me to propose, in consultation with the several municipal councils in the District the number of classes into which the shops &c may be divided and the rate of tax to be levied in each case &c , I have the honor to forward herewith a statement showing the existing and the proposed rate of taxes by the several municipal councils in this District The majority of them are agreeable to the rates fixed for village panchayats. Only three municipal councils viz Hosadurga, Jagalur and Holalkere differ from the above view and have proposed different rates in this respect

I am of opinion that the rates adopted for village Panchayats may be fixed for the minor municipal councils also

I have the honor to be,
S I R,
Your most obedient servant,
D. Srinivasa Iyengar
Deputy Commissioner,
Chitaldrug District.

Statement showing the existing & the proposed rates of shop or professional tax by seven Town Municipal Councils in the Bellary District

No.	Name of Municipality	Existing rate	Proposed rate	Remarks
1	Challakere	Professional tax - I Rs 50, II Rs 20, III 12/- IV 8/-, V 4/- VI 2/- VII 1/-	Approve the rates provided by Govt for Village Panchayats	
2	Arakalagudu	— do — — do —	— do —	
3	Malebennur	Not furnished	— do —	
4	Molakalmuru	Professional tax	— do —	
5	Harpanahalli	— do —	— do —	
6	Hagaribommanahalli	Shop tax from Rs 8/- to Re 1/-	— do —	
7	Jagalur	Not furnished	Shop tax I Rs 8/-, II Rs 6/-, III Rs 4/-, IV Rs 2/-, V Re 1/- Professional tax I income above Rs 5000/- Rs 8/- II do Rs 2000/- & below Rs 5000/- Rs 6/- III do Rs 1000/- " Rs 2000/- Rs 4/- IV below Rs 1000/- Rs 2/-	
8	Harlapanahalli	Professional tax	Approve the rate provided in Schedule II of the amended Municipal Regulation VII of 1926	
9	Hospet	Shop tax - I Rs 15, II Rs 10/-, III Rs 7/- IV Rs 6/-, V Rs 4/-, VI Rs 2/- VII Re 1/-	Approve the existing rate & not exceeding the rates provided for Village Panchayats	

Extract Bellary
25th June 1928

Director Municipal Administration

Letter No. A6-L.2810/25-27 dated 25th June 1927 from the Deputy Commissioner, Chitaldrug District to the General Secretary to Government of Mysore, Bangalore.

With reference to your letter No. L.4654-61/ML.18-23-62 dated 18th January 1927 requesting me to propose, in consultation with the several Municipal Councils in the District, the number of classes into which the shops etc may be divided and the rate of tax to be levied in each case etc, I have the honor to forward herewith a statement showing the existing and the proposed rate of taxes by the several Minor Municipal Councils in this District. The majority of them are agreeable to the rates fixed for Village Panchayets. Only three Municipal Councils viz, Hosdurga, Jagalur and Holalkere differ from the above view and have proposed -- different rates in this respect.

I am of opinion that the rates adopted for Village Panchayets may be fixed for the Minor Municipal Councils also.

-----oOo-----

"C O P Y"

For Deputy Commissioner,

Chitaldrug District.

Table showing the existing rates of taxes or professional tax by annual show municipal councils in the Chittoor district

No	Name of municipality	Existing rate	proposed rate	Remarks
1	Cholakkur	professional tax I Rs 50 II Rs 25 III Rs 12 IV Rs 8 V Rs 4 VI Rs 2 and VII Rs 1	adopt the rates provided by Govt for village panchayats	
2	Kalikiri	do	do	
3	Madhanapalle	Not fixed	do	
4	Hindupur	professional tax	do	
5	Palamaner	do	do	
6	Punganur	slab tax from Rs 8 to 25 Rs 1	do	
7	Jangalapalle	Not fixed	slab tax I Rs 8 II Rs 6 III Rs 4 IV Rs 2 V Rs 1 professional tax I above Rs 5000 - & II above Rs 2000 & below Rs 5000 Rs 6 III above Rs 1000 & below Rs 2000 Rs 4 IV below Rs 1000 -- Rs 4	
8	Palamner	professional tax	adopt the rates provided in the schedule II of the municipal act. Regulation VII of 1919 Rs	
9	Kuppam	slab tax I Rs 15 II Rs 10 III Rs 7 IV Rs 4 V Rs 4 VI Rs 2 VII Rs 1	adopt the existing rate & not agreeable to the rates provided for the village panchayats	

Mahabal

for Secretary Commissioner

In reply please refer to
this No L.Dis. D2. 2603-26.

Office of the Deputy Commissioner,
Mysore District,

Dated, Mysore, 3rd August 1927.

GENERAL & REVENUE SECRETARIAT
5302
6 AUG 1927

FROM

A. V. Ramanathan, Esq., B.A.,
DEPUTY COMMISSIONER,
MYSORE DISTRICT

To

B. Nagappa, Esq., Bar-at-Law.
Secretary to the Government of
Mysore, Law Department, Bangalore

SIR, Levy of shop tax - proposals re Classification of shops and rates.

18-23-63

With reference to your letter No. L. 4654-61/Ml. 18-23-62 dated 18th January 1927, calling for proposals on the above subject, I have the honour to state that only 5 Municipal Councils have furnished their proposals in the matter.

The Municipal Councils of Krishnarajapet and Nagamangala propose that the rates and classifications prescribed in Notification No. 4347 L.B. 26-26-126 dated 6th January 1927, for the Village Panchayets may be adopted.

The rates and the classifications furnished by the Municipal Councils of Chamarajanagar, T. Narasipur and Seringapatam are noted in the margin.

I have the honour to be,

Sir,

Your most obedient Servant,

For Deputy Commissioner,
Mysore District.
(Absent from Head Quarters)

P.T.O.

xx
Margin--

	Classes.	Existing rates.	Proposed rates.
I CHAMARAJANAGAR	1st Class	30	25
	2nd "	25	20
	3rd "	20	15
	4th "	10	12
	5th "	4	10
	6th "	2	8
	7th "	-	6
	8th "	-	4
	9th "	-	2
	10th "	-	1

	Classes.	In City Municipalities.	Other Municipalities	Remarks.
I SERINGAPATAM	1st Class	50	30	This is proposed both for shop & places of tra or business
	2nd "	40	25	
	3rd "	30	20	
	4th "	20	10	
	5th "	10	4	
	6th "	5	2	
III T. NARASIPUR	1st Class	15)		This is proposed in the case of minor Municipalities only.
	2nd "	10)		
	3rd "	8)		
	4th "	6)		
	5th "	4)		
	6th "	2)		

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT,

3240

No. C2L. 2294
26-27.

Bangalore, 11th January. 1928.

From

G. B. Hebbiker, Esq., B.A., LL.B.,
Deputy Commissioner,
Bangalore District.

To

K. Rangi Rao, Esq., B.A., B.L.,
General Secretary to the
Government of Mysore.

Sir,

With reference to your letter No. L. 4654-61/Ml.18-23-62 dated the 18th January 1927 re. the rate of tax leviable on shops and other places where a business or profession is carried in minor municipalities, I have the honour to state that out of 7 minor municipal Councils, 4 have sent their resolutions on the proposals contained in the letter.

2. From a perusal of their resolutions, and the rates fixed in schedule II A of the amended Regulation of 1926, and also of the rate of taxes in village Panchayats, I am of opinion that the marginally noted rates may be adopted.

	Shops	Other places of business
Munsiffs or shops where articles are sold or purchased wholesale or wholesale retail	1st Class	25
	2nd Class	20
	3rd Class	15
Selling retail shops	1st Class	20
	2nd Class	10
	3rd Class	6
Petty shops	1st Class	3 R
	2nd Class	2 R
		1

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Bangalore District,
(absent from the station).

JE /-

L.3 - C.1498/26-27

Office of the Deputy Commissioner,
Shimoga District,
Dated, Shimoga the 16th January 1928.

From

D.C.Subbarayappa, Esquire., B.A., B.L.,
Deputy Commissioner Incharge,
Shimoga District.

To

R.Ranga Rao Esquire, B.A., B.L.,
General Secretary to Government,
Bangalore.

Sir,

With reference to your letter No.L.4654-61 Ml.18-23-62 dated the 18th January 1927 regarding the fixing of a schedule of rates of Shop-tax applicable to all the Minor Municipal Councils, generally, as in schedule II (A) of the Municipal Regulation, I have the honour to forward here with a statement, showing the proposals of the several Minor Municipal Councils of this District in the matter.

It will be seen therefrom, that the Municipal Councils of Bhadravati, Chennagiri and Shiralkoppa and Sorab while accepting the classification of shops into 6 sorts as in schedule II (A) of the Municipal Regulation, differ as regards the rates of levy. The Municipal Councils of Honnali and Nyamti propose the division of shops into 8 and 9, classes, respectively, while that of Kallurkatte proposes only 4 classes of shops The Tirthahalli Municipal Council do not suggest any alteration in the existing number of shops as also in rates of levy, while the Kumsi Municipal Council propose to adopt the classification of shops and other places of business into 10 and 8 sorts respectively, as sanctioned in G O No.L.43-47/L B 26-26-126 dated 6-1-1927 for the Village Panchayets

As regards the rates of shoptax, no two Municipal Councils agree entirely. The rates of levy for 1st class shops are proposed to be Rs 30/- by the Municipal Councils of Honnali and Nyamti, Rs 25/- by those of Kumsi/ Bhadravati and Sorab, Rs 15/- by those of Chennagiri and Shiralkoppa and Rs 10/- by the Kallurkatte Municipal Council. The rate for the last class of shops is almost the same in all Municipal Councils, except in Kumsi Chennagiri, where Re.1/- is proposed as against Rs 2/- in other Municipal

The main suggestion in the several proposals of the Municipal Councils appears to be in favour of three rates of taxes, namely 15,8 and 6 while retaining the classification of shops as in schedule II (A). For purposes of the Minor Municipal Councils the maximum rates of shop tax may be as noted ib the margin, the shops being classified into 8 sorts instead of 6.

I.	25
II.	20
III.	15
IV.	10
V.	8
VI.	6
VII.	4
VIII.	2

Copies of resolutions of the Minor Municipal Councils in the matter are herein enclosed for perusal.

I have the honour to be,

Sir,

Your most obedient servant,

Chinnappa

for Deputy Commissioner,
Shimoga District.

Statement showing the rates of Shop tax proposed to be levied by the Several Minor Municipal Councils in the Shimoga District in lieu of the taxes on professions trade

Class	Kumsi: Shop tax	Kumsi: taxes on place of business	Bhadravati	Shimoga	Honnali	Nyamti	Shikaripur	Sorab	Hallur-Kathe	Tirthahalli
I	(1) Wholesale 25	25	25	15	30	30	15	25	10	Not in favour of a uniform shop tax but the present classification should be adhered to.
II	20	20	20	10	25	25	10	10	6	
III	15	15	15	6	20	20	8	8	4	
IV	10	10	10	4	10	15	6	6	2	
V	(2) Wholesale I 25	6	5	2	8	10	4	4		
VI	II 10	4	2	1	6	8	2	2		
VII	III 6	2			4	6				
VIII	IV 4	1			2	4				
IX	V 2					2				
X	VI 1									

Comments

Deputy Commissioner
Shimoga Dist

[illegible]

[illegible]

[illegible]

Proceedings of the municipal meeting of the Nandyal Municipal Council for the month of May 19

x x x x x

[illegible] 15, 10, 5 [illegible] 3C 149 [illegible] 31-1-19 [illegible]

"Extract" /Sd/ H. Venkatasubbaiah
19/5/19 President

President
19/5/19

తా॥ 28 వ 1927 సంవత్సరం లో వారి గారు ఈ బడ్జెట్ ప్రకారం
మంచి స్థితిలో, బాగా నడిచింది

* * * * * *

పంచాయితీ వారి బడ్జెట్ ప్రకారం రాబడి వస్తు
న్నదని అనుకుంటాము కనుక మన
మన పనులు చేసుకుంటే విద్యుత్ దీపాలు వగైరా
ఏర్పరచి పబ్లిక్ హెల్త్ కాపాడుతూ, మన గౌరవ
గౌ॥ మెంబరు తీర్మానం, ఇతర సిలబస్ తా॥ 21/1/27
నాటి నం॥ M 3 C 1496/1926 27 ప్రకారం మా
కు పనికి రాదు

కింద చెప్పిన వస్తువులు మీ పంచాయితీ వారు
కొనడానికి తగినవి కనుక
వారి మంచికోసం చెప్పుచున్నాము -

1 గా క్లాసు	15 - 0 - 0
2 వ క్లాసు	10 - 0 - 0
3 వ క్లాసు	6 - 0 - 0
4 వ క్లాసు	4 - 0 - 0
III క్లాసు	2 - 0 - 0
IV క్లాసు	1 - 0 - 0

(సంతకం) M. N. Andreewar
Vice President 28 2 27
Municipal Council

Extract:

M. N. Andreewar
9 3 27
President
Municipal Council
Chirala

[illegible] 8/4/1927 [illegible]

[illegible]

Srinath M. Malkar aj [illegible]

President.

[illegible]

1) [illegible]

2) [illegible]

3) [illegible]

4) [illegible]

5) [illegible]

6) [illegible]

7) [illegible]

1) [illegible]

2) [illegible]

3) [illegible]

4) [illegible]

2) [illegible]

[illegible]

[illegible]

[illegible] తేదీ 3 లో 1496 / 31-7-1927 న్యాయం

[illegible] 1926 [illegible] [illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]

(సం) [illegible]
Gudivada
[illegible]

Copy
[illegible]
Gudivada

తారీఖు 20-4-27 రోజున జరిగిన మన
మున్సిపాలిటీ సమావేశపు తీర్మానాలు క్రింద వ్రాయబడ్డవి.

× × × ×

తీర్మానము :- మన మున్సిపాలిటీలో పనిచేస్తున్న జమాదారు శ్రీ
వల్లూరి పద్మనాభం గారి నెల జీతం 77 రూపాయలు నిర్ణయించి
వారిని

కారణము — గత 26 సం॥ మున్సిపాలిటీలో పనిచేస్తూ మంచి పనిచేస్తూ
4 సం॥, 2 సం॥ పైబడి రెండవ "ఎ" గ్రేడు పనిచేసి 1-2-3-4-5 నెలల జీతాలు పెండింగు పడ్డ 157/-, 91/-, 64/- రూపాయలు మున్సిపాలిటీ వారు చెల్లించకపోవడం వలన కారణాలు చూపుట.

20-4-27 Sd/- M. Mallaraya
President

(True copy)
Murthy
Vice President
Nagari municipality

[illegible] తీర్మానాలు

తారీఖు 22 2 1927

1 [illegible] తీర్మానం [illegible] నెం. 44654-61 తేదీ 18-23-62 తి 18/27 [illegible] నెం. M 3 C 1498/26-27 తి 31/27 [illegible]

[illegible] తీర్మానం 1926 [illegible] II [illegible] తీర్మానం [illegible] తీర్మానం [illegible]

1	తీర్మానం [illegible]	15/- రూ
2	"	10/- "
3	"	8/- "
4	"	6/- "
5	"	4/- "
6	"	2/- "

× × ×

Ex Reach
[illegible]
Ex President

Sd/- M Venkatarao
President
22 2 27

ತಾರೀಖು 21-2-1927 ನಲ್ಲಿ ನಡೆದ ಸಭೆಯ

ಆಯವ ನೆತಲು ಸ್ಥಾಪಿಸಲು ಬಾಡಿಗೆ ಮಿಂಚಂದೆಲ್ಲಿನ ಹೆಂಗಸ್ಸು

ನಂ 3 ಸೇಲ್ಸ್ Subject ನ ಬಗ್ಗೆ

Shop ಗಳ ಹರಾಜು ಮಾಡುವ ಬಗ್ಗೆ

ಮುನಿಸಿಪಾಲಿಟಿಯ ಸದಸ್ಯರುಗಳು ಸಲ್ಲಿಸಿದ ಅರ್ಜಿಗಳನ್ನು ಸಭೆಯ ಅಭಿಪ್ರಾಯ ಪಡೆದು ಕೂಲಂಕುಷವಾಗಿ ಪರಿಶೀಲಿಸಿ ಒಟ್ಟು 36 ಅಂಗಡಿಗಳನ್ನು ಹರಾಜು ಮಾಡಲು ಸಭೆ ತೀರ್ಮಾನಿಸಿದೆ.

ಪ್ರಾಯೋಗಿಕವಾಗಿ Municipal Regulation ನಂ IV ರ ಪ್ರಕಾರ ನೆಲುವಂತೆ ಮಾಡಲು ಸಭೆ ತೀರ್ಮಾನಿಸಿದೆ

I ನೆ Sort ಗೆ ಮಾ — 25/- ರೂಪಾಯಿಗಳು

II ನೆ Sort ಗೆ ಮಾ — 10/- ರೂಪಾಯಿಗಳು

III ನೆ Sort ಗೆ ಮಾ — 8/- ರೂಪಾಯಿಗಳು

IV ನೆ Sort ಗೆ ಮಾ — 6/- ರೂಪಾಯಿಗಳು

V ನೆ Sort ಗೆ ಮಾ — 4/- ರೂಪಾಯಿಗಳು

VI ನೆ Sort ಗೆ ಮಾ — 2/- ರೂಪಾಯಿಗಳು

Shop ಗಳನ್ನು ಹರಾಜು ಮಾಡುವ ಬಗ್ಗೆ Rule ಮತ್ತು ಷರತ್ತುಗಳನ್ನು ಮುಂದಿನ ಸಭೆಯಲ್ಲಿ ಕೈಗೆತ್ತಿಕೊಳ್ಳಲು ಸಲಹೆ ಮಾಡಿದೆ.

(Sd) K V. Sreenivasaiah
President Town Board

ಸರಿ
21/2/27

President
Municipal Council
Bangalore Town

ದಿ. 21/2/27

ಯದ್ದಾಸ್ಥ ಕಳ್ಳರು ತಿತ್ತಿ ಮುಟ್ಟಾಗಿ ಪಿಲ್ಲಿಯರು ಬಿಟ್ಟು ಮಾಡಿದ್ದ ಪ್ರಿಸಿಡೆಂಟ್
ತಾ 29-4-27

Subject No 3 × × ×

ಅಂಗಡಿ ಸ್ಟೋರ್ ವಗೈರೆ ಸಾಮಾನ ಮಾರತಕ್ಕೆ ಎಚ್ಚರಿಕ್ಕೆ ಕೊಟ್ಟಿದ್ದು ಕೆಲವರು ಚೆಗಿ ರೂ ಹೆಚ್ಚು ತಗಸಿ ರಶೀದಿ ನಂ ಎ 3 C 1498 ತಾ 15-4-27 ನೆ ಮೆಂಡರ್ ಅಂಗಡಿಗಳು 1 2 3 4 ನೆ ಸ್ಥಳದಲ್ಲಿ ದರ ಚೀಟಿ ಹಾಕಿ ಅಂಗಡಿ ಇಟ್ಟಿರುವ ಕೇಳು 6 4.2 ರೂಪಾಯಿ ನಡೆದಲು 10 6 4,2, ರೂಪಾಯಿ ಗಳನ್ನು ಕಂದಾಯದ ದರ ರಸೀದಿ ಬರುವುದೆಂಬ ಅಭಿಪ್ರಾಯವನ್ನು ಸೇರಿಸಬಹುದಾಗಿ ಶಿಫಾರಸು ಮಾಡಿದೆ

Copy
Madhava Rao
30/4/27
President
Ral Council

Sd K Madhava Rao
President
Ral Council
Rallurkatte
29/4/27

Proceedings of the special meeting on 26-4-27
Shirthahalli municipality

Members present-

1 President
2 Mr Ramanna gowda
3 " P Narasenhappa
4 " H Srinivasa Naik (V P)
5 " G Lingappa
6 " L Desai
7 " Abdul Rehmans

Members Absent

1. Mr B Gopalachar
2 " P Srinivasa Rao
3 " G Veerappa
4 " G Dharma Rao
5 " Asst Surgeon
6 " D P W Sub Division Officer

Subjects

1 శిథిలమైన మున్సిపల్ కార్యాలయం

2 అంగడి కేంద్రాయ తప్పనిసరి యూరిపైన్ అగ్రహారం విషయం

3. మరుగుదొడ్ల నిర్మాణం

Resolutions

శిథిలమైన కార్యాలయాన్ని మరమ్మత్తు చేయించడం కన్నా మరల కొత్తగా కార్యాలయాన్ని నిర్మించడం కొరకు తీర్మానించడమైనది

యూరిపైన్ అగ్రహారం మార్కెట్ కాకుండా నగర్ పంచాయతీ పరిధిలో ఉన్నందున మార్కెట్ స్థలం యూరిపైన్ అగ్రహారంలోనే కేటాయించడమైనది

ఈ పరిధిలో ఇంటి పన్ను కట్టించి మరుగుదొడ్లు నిర్మించుటకు తీర్మానించడమైనది

President
Municipal Council
Shirthahalli
27/4/27

3836 L
18/4/28

OFFICE OF THE DEPUTY COMMISSIONER,
HASSAN DISTRICT

Dated Hassan, the 17th February 1928

FROM

S. VENKATRANGAL, ESQUIRE, B.A., B.L.,
DEPUTY COMMISSIONER, HASSAN DISTRICT

TO

R. RAMA RAO, ESQUIRE, B.A., B.L.,
SECRETARY TO THE GOVERNMENT OF H.H. THE MAHARJA. GENERAL
OF MYSORE, REVENUE DEPARTMENT BANGALORE

SIR,

With reference to your letter No.L.4634-61/Ml. 18-23-62 dated 18-1-27, and subsequent reminder ending with D.O.Letter No.L.4683-86 dated 14-2-28, calling for proposals re. the rate of shop tax to be levied in Minor Municipalities so as to fix maximum rates, I have the honour to forward herewith the resolutions of the marginally noted Municipal Councils, in the matter and to state that the Presidents of the Saklespur and Arkalgud Municipal Councils have not yet furnished the views of those respective local bodies on the subject and I have asked them to expedite the transmission of the same without further delay.

1. Alur
2. Belur
3. Arsikere
4. Banavar
5. Harnahalli
6. Chennarayapatna
7. Sravanabelagula
8. Konanur

2. The Municipal Councils of Arsikere, Haranhalli, and Banavar are of opinion that the rates as per schedule A of the Municipal Regulation may be adopted. The Municipal Councils of Konanur recommend that shop tax on piece goods' shop may be levied at the rate of R30/- and on other shops at R20/-. The Chennarayapatna and Belur Municipal Councils think that the rates prescribed for Village Panchayets may be adopted. While the Sravanabelagula and

and Alur Municipal Councils propose different rates as detailed in the margin.

Sravanabelagula		Alur	
Metal Shop	R20/-	3rd Class	R20/-
Piece Goods Shop	R15/-	4th Class	R10/-
Grocery	R10/-	5th Class	R 4/-
Petty Shops R4 & R2 respectively		6th Class	R 2/-

3. As soon as I get the reports from the Presidents of the Saklespur and Arkalgud Municipal Councils, I shall send up my proposals for the orders of Government.

I have the honour to be,

Sir,

Your most obedient servant,

Deputy Commissioner,

Hassan District.

ISD.

1927 [illegible] 26 2 27 [illegible]

[illegible]

Present | Absent

Syed abdul aleem [illegible] Pres[illegible] | Present

Mr. [illegible] Ramakrishna Chetty

[illegible] | Present | Absent

12 | 1

Resolved that as from the shop tax as specified in Schedule II (a) of the amended regulation G.O. 26 for other municipalities 3rd class 20 — 4th class 10 — 5th 4 — 6th class 2 — may be levied

(Sd) Syed Abdul Aleem
President

"Extract"

Syed abdul aleem
President

14-5-27 నీవు న్యాయస్థ 3 వ. శ్రేయస్సుకు నన్నలతో
సిద్ధమై ఉండవలసిన సంగతులు గ్రహించి
కంగీకరించుట

కడపటి నమస్కారములతో
మీ విధేయుడు
(సంతకం)
14-5-27

"చిరంజీవి"
14-5-27

೨೦೦೯ ಮಾ ೭ ರಂದು ಜರುಗಿದ ಸಭೆಯ ನಡವಳಿಕೆಯ ಪುಸ್ತಕದಲ್ಲಿ ಸಂಖ್ಯೆ ೧೩ ರಲ್ಲಿ ದಾಖಲಾದಂತೆ ಕೆಳಕಂಡಂತೆ ಆದೇಶಿಸಲಾಗಿದೆ —

ಸಂಖ್ಯೆ

ಸಭೆ ೧೩
೨

X Shop tax ಸಂಗ್ರಹಿಸಲು ಅಂದಾಜು ಪಟ್ಟಿಯನ್ನು ಮಾಡುವ ಸಮಯದಲ್ಲಿ ಕೆಲ ಷರತ್ತುಗಳನ್ನು ವಿಧಿಸಿ ಸರ್ಕಾರದ ಆದೇಶ ಪ್ರಕಾರ ಸಂಗ್ರಹಿಸಿ ಬಂದಿರುವುದೆಂದು ಅರ್ಥವಾಗುವುದು 18 ರಂದು ಸರ್ಕಾರದ 4654-61 ML 18 23-6 ದಿನಾಂಕ ಪತ್ರದಂತೆ ಇದೆ

— ಈ ಅರ್ಥವು ಮೇಲಿನಂತೆ ಆಗುವುದಾದಲ್ಲಿ ಮೇಲೆ ಹೇಳಿದ Schedule ನಲ್ಲಿ ಕೆಲ ಅಂಶಗಳು ಮತ್ತು ಕೆಲ ಷರತ್ತುಗಳು ಬಿಟ್ಟುಹೋಗಿರುವಂತೆ ಕಂಡುಬರುತ್ತದೆ

Sd/- M. Ramaswamiah
President

Extract
ದಾ-ಕ-ಸ
President

Extract from the resolution of the Muni council of Banavara held, on 28/9/1927

V Shop licenses పాడు చేయడమైన నాళ్ళు మీంటు ఆర్కిటెక్ట్ గారి రిపోర్టు మీద పాడ వారు 26/27 వ సమ్మత్సరం ఇ. 1024/26-27 నేం నంబరు, రుసుము వివరం

కాలం మీద రద్దు చేయడమైనది రుసుం మీద తీసివేయడం నిలుపబడింది.

Sd M Ramaswamy
President

extract
President

Form 400

కాలేజీవారు కరెక్టుగా
(తెలిపి)

కేటాయించిన పరీక్షా కాలములో ఎవరు పరీక్ష వ్రాయవలెనో
వారి పేర్లు

వారి పేర్లు రాయవలసి వచ్చిన పేజీలకంటే ఎక్కువ
మరియు ఈ లిస్టులో Supplementary పరీక్షలకు
కేటాయించి వారిని మినహాయించి
25.1.97 న రాష్ట్రం 10 గంటల నుండి 12 వరకు
1986 నుండి వారు బి.ఎ. బి.కాం. బి.ఎస్సి Schedule
II (4) నుండి తీసివేసి టైటిల్ పేజీ మరియు
కాలం కి.మీ. వారు అందించిన పేర్లు మాత్రమే

Principal

17-2-97

President

Minutes

[illegible] 1927 [illegible]

[illegible] 21 [illegible] [illegible]

(sd) [illegible]

" " " "

present K Purushotham Rao Esq B.A.
president

4) Read Dr. Pulij Commissioners memo no C 1024/26-27 Re the levy of tax on shops and other places where a business or profession is carried on for purposes of profit

Shops and other places of business may be taxed instead of professions and the rates prescribed for the Village panchayats may be adopted for the minor municipal council

Copy "
President
municipal council
Bellamarayupam

sd/- K Purushotham Rao
President

21/2/27

[illegible]

9 2 1927 [illegible] [illegible]

(1) Present K Gundu Rao, Esquire, B A President

Present		Absent
6		5

Subjects

x x x

5 Letter from Deputy Commissioner, Hassan District regarding the fixing of rates of Shop tax in lieu of a tax on profession etc

Resolution

In the municipal area, shops may be divided into four classes

1 metal trade
2 Cloth trade } Rs 20, 15 & 10
3 Grocery.
4 Chillare shop Rs 4, 2

Excepted

15/2/1927

President

Sd/ K Gundu Rao,
President
Municipal Council
Shravanabelgola

President 21 9 2 1927

[illegible]

XIV x x x x x x x x x x x x x x

XV [illegible] సంవత్సరానికి [illegible] 18 | 27 తేదీ నాటి — C4654-61 నెం 18-23-62 నెం సంబంధించి — [illegible] రూ 30/- రూపాయలు, ఇతర లంచం రూ 20/- రూపాయలు Shop-tax రద్దు చేయడం జరుగుతుంది దాని కనుగుణంగా నెలకు [illegible] వసూలు చేయడం జరుగుతుంది

XVI x x x x x x x x x x x x x x

"Extract"
B Kempanna
President
12/7

(Sd) B J Kempanna
President
5/7/27

10/7/27 Forward to Commr

4967 4-4-28

OFFICE OF THE DEPUTY COMMISSIONER,

HASSAN DISTRICT

Dated Hassan, the 30th March 1928

FROM

S Venkatrangam, Esquire, B A, B L,

DEPUTY COMMISSIONER, HASSAN DISTRICT

TO

R Ranga Rao, Esquire, B A, B L,

SECRETARY TO THE GOVERNMENT OF H H THE MAHARJA OF MYSORE, General DEPARTMENT BANGALORE

SIR,

With reference to your D O reminder No L. 5925-8 dated 26th March 1928, calling for proposals re the rates of shop tax to be levied in the several Municipalities so as to fix maximum rates, I have the honor to state that the resolutions of the Municipal Councils of this District except of Saklespur and Arkalgud on the subject were forwarded to you with my letter No C 1024-26 dated 17th February 1928.

The resolution of the Municipal Council of Saklespur is forwarded herewith, and that of the Arkalgud Municipal Council will be sent up soon after its receipt from the President of the Municipal Council, who has been asked to expedite the transmission of the same

A copy of my letter No C 1024-26 dated 17th Feby 1928 is also enclosed for favour of ready reference

I have the honor to be,

Sir,

Your most obedient servant,

S Venkatrangam

Deputy Commissioner,

Hassan District

Letter No. 1074-26 dated the 17th February 1928 from the Deputy Commissioner, Hassan District, to the General Secretary to Government, Bangalore

---

With reference to your letter No. L 4654-61/M1 18-23-62 dated 18th January 1928 and subsequent reminders ending with D.O letter No L 4683-86 dated 14th February 1928 calling for proposals re the rate of shop-tax to be levied in minor Municipalities so as to fix maximum rates, I have the honor to forward herewith the resolutions of the marginally noted Municipal Councils in the matter and to state that the Presidents of the Saklespur and Arkalgud Municipal Councils have not yet furnished the views of the respective local bodies on the subject and I have asked them to expedite the transmission of the same without further delay

1. Alur.
2. Belur.
3. Arsikere
4. Banavar
5. Harnahalli.
6. Chennarayapatna
7. Sravanabelgola
8. Konanur.

2 The Municipal Councils of Arsikere, Harnahalli and Banavar are of opinion that the rates as per schedule A of the Municipal Regulation may be adopted The Municipal Council of Konanur recommend that shop tax on piece goods shop may be levied at the rate of Rs 30/- and on other shops at Rs 20/- The Chennarayapatn and Belur Municipal Councils think that the rates prescribed for Village Panchayets may be adopted While, the Sravanabelagola and Alur Municipal Councils propose different rates as detailed in the margin

Sravanabelagola		Alur.	
Retail shop.	Rs20/-	3rd class	Rs 20/-
Piece goods shop	Rs15/-	4th class	Rs 10/-
Grocery.	Rs10/-	5th class	Rs 4/-
Petty shops	4 and 2 respectively	6th class	Rs 2/-

3. As soon as I get the reports from the Presidents of the Saklespur and Arkalgud Municipal Councils, I shall send up my proposals for the orders of Government

---

COPY

A Shivanarayana
Deputy Commissioner,
Hassan District

Proceedings of the general ordinary meeting of the Sakleshpur Town Municipal Council, held on 21st August 1927 at 3 p.m. in the Municipal Office

Present

Mr N Sundaraya Iyengar B.A., President

Members

Present 9. Absent 7

x x x x x x x x x x

Subject No 11 — Read memo No C1024-26 dated 1-8-1927 from the Deputy Commissioner Hassan, calling for the opinion of the Municipal Council re.— the fixing of Shop tax etc

Resolution — Resolved that the present rates may continue for the time being as that there is no necessity to revise them at present

(Sd) N Sundaraya Iyengar
President
Municipal Council
Sakleshpur

Extract
N Venkata Ramaiya
for President
Municipal Council
Sakleshpur
27/8/27

L 5962

OFFICE OF THE DEPUTY COMMISSIONER,

HASSAN DISTRICT

No.C.1024-26.

Dated Hassan, the 1st May 1928.

FROM

S. Venkatrangam, ESQUIRE, B.A., B.L.,

DEPUTY COMMISSIONER, HASSAN DISTRICT

R. Ranga Rao, ESQUIRE, B.A., B.L.,

SECRETARY TO THE GOVERNMENT OF H H THE MAHARJA OF MYSORE, General DEPARTMENT, BANGALORE

SIR,

In continuation of my letter No. C.1024-26 dated 31st March 1928, re. prescribing the maximum rates of shop tax to be levied in the several minor Municipalities I have the honor to forward herewith for information a copy of the resolution of the Arkalgud Municipal Council received with the Municipal President's No. Gl. 135-27 dated 20th April 1928 in the matter.

2. From the correspondence bearing on the subject, it may be seen that the Municipal Councils of Arsikere, Banavar, Harnahalli and Arkalgud are of opinion that the rates prescribed in Schedule A of the Municipal Regulation may be adopted. While, the Municipal Councils of Chennarayapatna and Belur propose that the rates prescribed in G.No. No. 4347/L.S. 26-26-126 dated 6/1/27 for Village Panchayet may be approved and the Municipal Councils of Konanur, Sravanabelagola and Alur are each of different opinion. The Konanur Municipal Council consider that shop tax on piece goods shpps may be levied at R° 30/- and on others at R 20/-. The Sravanabelagola and Alur Municipal Councils recommend rates ranging from R°2/- to R° 20/- according to the nature of the shops detailed in the margin.

ALUR.

3rd class	20/-
4th class	20/-
5th class	4/-
6th class	2/-

SRAVANABELAGOLA

Total shop.	R 20/-
Piece Goods shop.	R 15/-
Crockery.	R 10/-
Petty shops.	R 4 & 2/-

3. In view of the fact that the rates given in Schedule of the Regulation are only a little higher than those prescribed for Village Panchayets, and trade is carried on a larger scale and more profitably in Municipal Towns than in villages, ~~I am~~ I am of opinion that the rates prescribed in schedule A of the Municipal Regulation are suitable and may be accepted.

I have thehonor to be,

sir,

Your most obedient servant,

Deputy Commissioner,

Hassan District.

1-5.

W D 501—GPB—1,000—23-3-28

Proceedings of the adjourned meeting of the Arkalgud Minor Municipality held in the Municipal Office at 9 A.M. on Monday the 16th April 1928.

XII Re. the levy of a tax on shops and other places of business in lieu of a tax on professions.

మున్సిపాలిటీ పరిధిలో
(A) యుద్ధ ఖైదులు రాజకీయ
ఖైదులు తప్ప మిగిలిన వారిపై
వారి వృత్తి పన్ను తీసివేయడమైనది

(సం) B Solomon
Prez-Deputy
Chairman

- Copy

K Ramachariyar
Sd. Deputy Comm
Hassan Dist

W D 504—GPB—1,000—23-9-52

No. L Dis. 2343 / 27-28.

OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT

Enc) One. *Dated Chikmagalur*, 22nd September 192 8.

FROM

H. V Ramaswami, Esq., M.A., B.L.,
Deputy Commissioner,
Kadur District

To

R Ranga Rao, Esq., B A., B.L.,
Secretary to the Government of Mysore
General Department, *Bangalore.*

Sir,

With reference to your reminder D.O. No. L. L. 2223-5 dated 20th instant, re the maximum rates of shop tax to be levied etc., in the Minor Municipal Councils in this District, I have the honor to forward herewith a Statement embodying the proposals made in this behalf by the several Minor Municipal Councils in the District.

I have the honour to be,
Sir,
Your most obedient servant,

Treasury Assistant Commissioner,
For Deputy Commissioner,
Kadur District.
(Absent from Head-Quarters.)

Statement showing the rates of shop tax as proposed by the several Minor Municipal Councils in the Kadur District.

Kadur	Kottigehara	Mudigere	Narasimharajapura	Ajjampur	Shivani	Sringeri
Rates to be fixed on the same level as those fixed in the Village Panchayats in Z from Rs 1 to 25/- (Six classes)	Income rate up to 25/- Rs 2 26 to 50/- Rs 4. 51 to 100 Rs 6. 101 to 200 Rs 9. 201 to 500 Rs 15. 501 to 750 Rs 20 751 to 1000 Rs 25 Above 1000 Rs 30 (8 classes).	From Rs 2/- to Rs 30/-, as mentioned in Schedule III A (6 classes).	From Rs 2/- to Rs 20/-, as mentioned in Schedule III A (classified into 4 classes.)	From 2 to 20/- (Seven classes). 1st Rs 20/- 2nd Rs 15/- 3rd Rs 10/- 4th Rs 8/- 5th Rs 6/- 6th Rs 4/- 7th Rs 2/-	From Rs 1 to 15/- (Six classes) 1st 15 2nd 10 3rd 6 4th 4 5th 2 6th 1 7th	Divided into 4 groups of 3 classes each :- I Shops where price goods are sold (a) 3 to 5 (b) 6 to 10 (c) 12 to 15 II Shops where articles are sold (a) 3 to 5 (b) 6 to 10 (c) 12 to 15 III Hotels serving the common people (a) Rs 2/- (b) Rs 4/- (c) Rs 6/- IV Liquor Shops (a) Rs 2/- (b) Rs 4/- (c) Rs 6/-

22 9 28

Approved
For Deputy Commissioner
Kadur District.

Tml Sno 32

In all future correspondence please quote—
No. A.S.C. 2727/26-27
Encls File

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT

Dated, Kolar, the 15th October 1928.

23 OCT 1928
L. S. G. BRANCH
1809

FROM

A. K. Syed Taj Peerun, Esq., B.A.,
Deputy Commissioner,
Kolar District

To

R. Ranga Rao, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
General Department,
Bangalore.

Sir,

Rates of shop tax to be levied in Minor Municipalities.

Sir,

With reference to your D.O. letter No. L. 988-90 dated 1-8-1928 calling for proposals on the above subject, I have the honour to forward herewith in original the proposals received from the Presidents of Malur, Bagepalli, Srinivasapur and Gudibanda Municipal Councils in the matter. The President of Goribidanur Municipality has been asked to expedite the proposal of his Council and it will be forwarded as soon as received.

I have the honour to be,
Sir,
Your most obedient Servant,

Treasury Assistant Commissioner,
For Deputy Commissioner,
Kolar District.
(absent from the station)

6

In all future correspondence please quote—
No.
Encls

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT

Dated Kolar, the [illegible] *th October 192*[illegible]

OFFICIAL MEMORANDUM

In forwarding herewith the statement of step tax proposal to be levied in lieu of professional tax, under section [illegible] of the Municipal Regulation [illegible] of [illegible], the Presidents of Minor Municipal Councils do not seem to have followed the preliminary procedure as required by section [illegible] of the Municipal Regulation of 1907.

[illegible] are therefore requested to observe the preliminaries in detail and submit the statements after this is done.

[illegible] President, Uddamane Town Council has not submitted a copy of his resolution of the meeting. In fact, the question seems not seem to have been discussed at any of the meetings. The statement, too has not been signed [illegible] in accordance with [illegible] of the Municipalities [illegible] requested to revise the [illegible]

Deputy Commissioner,
Kolar District.

[illegible] 27-2-28

V.P. will please keep up the reply
12/11/27

5033

The Presidents of Municipality viz:-
- Chintamani
- Bangarpet
- Kolar
- Malur
- [illegible]

No 2463
27-2-28

14/11/27

[illegible] 26-4-28

[illegible]

2-4-28

OFFICE OF THE DEPUTY COMMISSIONER
12 APR 1928
DI No. [illegible]
KOLAR

[illegible] పరీక్షలు [illegible] పనిచేసిన [illegible] తేదీ [illegible] వరక

[illegible] 14 पर [illegible] 1-6-22 को [illegible] हैं।

[illegible] "[illegible] - [illegible] [illegible] [illegible]

Srinivaspure Dated 3rd Feb 28

Sir

To No 136 / 31 / 31

The President
Municipal Council
Srinivaspure

To

The Deputy Commissioner
Kolar District
Kolar

Sir

With reference to your memo No AE-C 2727 -26-27 dated 3rd November 1927 and the subsequent reminder thereto regarding the shop tax proposed to be levied in lieu of professional tax, I beg to submit herewith a resolution of the municipal meeting held on 11 4 1927 together with the notice communicating the same to the public and to state that no ~~opposition~~ objections ~~has been made~~ were received by the public for the levy of the same

I beg to remain
Sir,
your most obedient Servant
President 31/2/28
Municipal Council
Srinivaspure

THE DEPUTY COMMISSIONER
S 8266
3 FEB 1928
GI
KOLAR

In all future correspondence please quote—
No [illegible]
Encls.

OFFICE OF THE DEPUTY COMMISSIONER
KOLAR DISTRICT

Dated Kolar, the 6th November 1927

63/27

OFFICIAL MEMORANDUM

In returning herewith the statements of shop tax proposed to be levied in lieu of professional tax, under section 14 of the amended Municipal Regulation II of 1906, the Presidents of Minor Municipal Councils do not seem to have adopted the preliminary procedure as required by section 60 of the Municipal Regulation of 1906.

They are therefore requested to observe the preliminaries in detail and submit the statements after this is done.

The President, Gudibanda Town Council has not submitted a copy of the resolution of the meeting. In fact, the question does not seem to have been discussed at any of the meetings. The statement, too has not been classified in accordance with Appendix II A of the New Regulation.

He is requested to revise the statement.

For Deputy Commissioner,
Kolar District.

[illegible]
[illegible]/11/27.

To

The Presidents of Municipalities viz:-
- Srinivasapur,
- Mulbagal,
- Malur,
- Chintamani, and
- Gudibanda.

[illegible]

[illegible]

[illegible]

[illegible]

Proceedings of the Municipal meeting held on 11 4 పక్షము నేడు

× × × × ×

అంచనా ప్రకారం బాకీ బకాయి పన్నుల వసూలు నిమిత్తం నోటీసులు పంపుట

నంబరు 4656-61/ఎం 19 25-62 dated 16-1-27 నెం. ఉత్తరువు మరియు జనవరి

నెల్లూరు మున్సిపల్ కౌన్సిలు వారి నంబరు A5C 2727/26-1-27 dated 22nd

Jan 1927 నెం. ఉత్తరువు చదువబడెను —

రిజర్వ్ నిధి నుండి పన్నుల వసూలు ప్రాంతంలో

1వ క్లాసికి 100-00, II వ క్లాసికి 15-00, III వ క్లాసికి 12-00, IV వ క్లాసికి 00

1, 2, 3 Refund Summons అంచనాలకు పన్నుల వసూలు ప్రాంతంలో 1వ క్లాసుకి 8-00

II వ క్లాసుకి 6-00, III వ క్లాసుకి 4-00 IV వ క్లాసుకి 2-00 V వ క్లాసుకి

మాంసపు పన్ను మరియు పశువుల పన్ను వసూలు చేయుటకు

రిజర్వ్ నిధి నుండి వ్యయ — × × × × (Sd) C N Subbarao

Chairman Rao President

Chairman President Municipality

S N Narayanaswamy

S N Narayanaswamy

Jamadar Chief Usman

S M Muniramakrishnappa

In all future correspondence please quote—
No A5-C.2727/26-27
Encls

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT

Dated Kolar, the 8th November 1927

OFFICIAL MEMORANDUM

In returning herewith the statements of shop tax proposed to be levied in lieu of professional tax, under Section 12 of the amended - Municipal Regulation IV of 1926 the Presidents of Minor Municipal - Councils do not seem to have adopted the preliminary procedure as - required by Section 60 of the Municipal Regulation of 1906.

2. They are therefore requested to observe the preliminaries in - detail and submit the statements after this is done.

3. The President, Gudibanda Town Council has not submitted a copy of the resolution of the meeting. In fact, the question does not seem to have been discussed at any of the meetings. The statement, too has not been classified in accordance with Appendix II A of the New Regulation. He is requested to revise the statement.

For Deputy Commissioner,
Kolar District.

A.R.5.
8/11/27.

To

The Presidents of Municipalities viz:-
1. Srinivasapur,
2. Bagepalli.
3. Mulur,
4. Goribidnur, and
5. Gudibanda.

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Schedule of rates proposed to be levied in the coffee shops etc. in the Bangapalli Minor Municipality in the Kolar District

No.	Items	Class	Amount Rs	A.	P.
1	Wholesale Shop (Mandy)	Shop-tax. I st class	25	0	0
		2nd " do	20	0	0
		3rd " do	15	0	0
		4th " do	10	0	0
2	Other shops	1st " do	25	0	0
		2nd " do	10	0	0
		3rd " do	6	0	0
		4th " do	4	0	0
		5th " do	2	0	0
		6th " do	1	0	0

7/17 Returned for remarks to the
14 Bangalore

3	C Tax on places of trade or business					
	I st class		I st class	25	0	0
			2 nd class	20	0	0
			3 rd class	15	0	0
			4 th class	10	0	0
			5 th class	6	0	0
			6 th class	4	0	0
			7 th class	2	0	0
			8 th class	1	0	0

Bogepalli
28 2 27

President
Municipal Council
Bogepalli

Rev Gen]

REMINDER

ತಗಾದೆ

ಡೆಪ್ಯೂಟಿ ಕಮಿಶನರ್ ಸಾಹೇಬರವರು

President - Regulation and Commission

ಅಧ್ಯಕ್ಷರು ಆಮಿಲರಿಗೆ ಹುಕುಂ—

ಇಲೇಬಿಯಲ್ಲಿ ವಿವರಿಸಿರುವ ಸಂಗತಿ ಕುರಿತು ಇಲ್ಲಿಂದ ಕೊಟ್ಟಿರುವ ೧೪-೨೧ ನೆ ಮ॥ ನೆ ನೆಂ॥ ಹುಕ್ಮುಮಿಗೆ ದಿವೆಸಗಳ ಒಳಗಾಗಿ ಜವಾಬ್ ಕೊಡಬೇಕು—ಅಥವಾ ಆಲಸ್ಯಕ್ಕೆ ಕಾರಣ ತಿಳಿಸ ಬೇಕು

Proceed as laid down in his of suspension law

17/11/28

ತಾ॥ ನೆ ಮಾಹೆ

152 ಇಸವಿ

ಡೆಪ್ಯೂಟಿ ಕಮಿಶನರ್

WD—0139—GPB—30 000—13 7 28

[illegible]

[illegible]	[illegible]	[illegible]
VI	[illegible]	[illegible]

[illegible]

X X X X

Sd. K.T. Narasimhaiya
President
28/3/78

Extract

[illegible]
President 27/4/78
5.4.78

[illegible]

శ్రీ కరణాలు

పాంచాలి గ్రామ పంచాయతీ ఆఫీసు వారు
ఇచ్చిన దరఖాస్తు మీద పంచాయితీ వారు
తగిన చర్య తీసుకోగలరు. ——

ప్రతి గ్రామ పంచాయతీ కార్యదర్శి
పోస్టు ఖాళీగా ఉన్నందున ప్రతి గ్రామ పంచా
యితీ కార్యదర్శి పోస్టు భర్తీ చేయడానికి
రాష్ట్ర పంచాయతీ సంచాలకులు తగిన
చర్యలు తీసుకోగలరు. ఇట్లు
28 3 28 న పంచాయతీ కార్యదర్శి
పాంచాలి గ్రామం. [illegible]
తిరుపతి. [illegible]
[illegible]
[illegible]
[

To V. Lakshmi Setty
Gram Panchayat - Gajulu

[illegible]

[illegible]

[illegible]

పంచాయితీ కార్యదర్శి పదోన్నతి పరీక్షలో ఉత్తీర్ణులైన అభ్యర్థుల జాబితా క్రింద పేర్కొనబడినది.

క్రమ సంఖ్య	పేరు	తరగతి	మంజూరు (రూ.)	
1	ఉప్పు నాగేశ్వరరావు (పంచాయితీ)	1 గ్రేడు తరగతి	25	00
		2 — డి —	20	00
		3 — డి —	15	00
		4 — డి —	10	00
2	పైతరపు అంజిరెడ్డి	1 గ్రేడు తరగతి	25	00
		2 — డి —	10	00
		3 — డి —	6	00
		4 — డి —	4	00
		5 — డి —	2	00
		6 — డి —	1	00
3	నాగిరెడ్డి నారాయణ రెడ్డి	1 గ్రేడు తరగతి	25	00
	పంచాయితీ కార్యదర్శులు	2 — డి —	20	00
	తరగతి వారి	3 — డి —	15	00
		4 — డి —	10	00
		5 — డి —	6	00
		6 — డి —	4	00
		7 — డి —	2	00
		8 — డి —	1	00
కాలం	—			
4	క్రమశిక్షణ చర్యలు			
	10-- (పత్యేకం)			

Copy " Sd/- K. Subba Rao
President
28/2/27

నారాయణ రెడ్డి
ఇ. వి. ఓ
ప్రెసిడెంట్
28/2/27

[illegible]

[illegible]

[illegible]

ఆదాయపు పన్ను చట్టం

ఆదాయపు పన్ను చట్టం 146 నెం. క్రింద ప్రకారం రేయాంగ్యాతల్లపై తీర్పు

కృష్ణా - గనులు బాకీదారులు కొల్లూరు బాకీదారుల పేరు మీద లాభం - 1927-28 సం. బాబు

క్రమ సంఖ్య		పేరు	అంగడి రకము	జాబితాలో తీర్మానం దారు	పేరు
1	2		3	4	5
1	9	రంగనాయకమ్మ.	కిరాణా	2-0-0	
2	21	సూర్యనారాయణ చెట్టి తాతగారి వారసులు	మనాచ్	4-0-0	
3	69	బసవయ్య కుడుమ్మకిరాణా	బట్టలు	4-0-0	
4	115	రంగయ్య రామయ్య	బట్టలు	4-0-0	
5	151	రజాక్ రామయ్య వారసులు	బట్టలు	4-0-0	
6	162	శ్రీనివాస్ కృష్ణప్పవారసులు	పింగాణీ	2-0-0	
7	174	రామయ్య శెట్టి బిక్షుగుడ్డపేర	రబ్బరుగాడా	10-0-0	
8	179	పాపారావు శేట్ పిరాయి	ఎత్తంగడి	1-0-0	
9	182	నారాయణప్పయ్య	బట్టలు	4-0-0	
	186	యువతరాంబిక్క రంగనాథప్పవారసులు	రబ్బరుగాడా	5-0-0	
11	205	కాళ్ళం కోటేశ్వర్.	తిరిగి	2-0-0	
			బట్టలు	6-0-0	
			బట్టలు	4-0-0	
12	215	అబ్బుకర్ అలీ పక్కీరప్ప సాహెబ్	బట్టలు	2-0-0	
13	217	బక్కాం సాకప్ప	ఎత్తంగడి	2-0-0	
14	227	రంగనాయకమ్మ వెంకటప్పయ్య	బట్టలు	4-0-0	
15	235	సాయిబాబ పర్నాల	పర్నాగాడా	4-0-0	
16	237	సైదు నాబు అబ్దుల్	రబ్బరుగాడా	4-0-0	
17	240	రుంగిమ్మాజి కుమారస్వామి	బట్టలు	4-0-0	
18	245	రామాన్నగంగ జడిపల్లి.	బట్టలు	4-0-0	
19	265	వీరపరాయుడు కొత్త మీరపి	కాంబిగాడా	2-0-0	
20	267	రంగనాయకమ్మ వెంకటప్పయ్య	బట్టలు	4-0-0	
21	268	భ్రమరాంబ వెంకటరాయుడు	బట్టలు	4-0-0	
22	272	గోపాలం పిల్లి వెంకటరాయుడు	బట్టలు	4-0-0	
23	276	నారాయణ వెంకటప్ప.	బట్టలు	4-0-0	
24	287	శ్రీరామమూర్తి శెట్టి.	బట్టలు	4-0-0	
25	302	పులిందరి నాబు బట్టలంగడి	బట్టలు	4-0-0	
26	306	పులిసిట్టి సుబ్బయ్య	బట్టలు	4-0-0	
27	311	పాల్గొనపాటి శెట్టి	"	4-0-0	
28	322	రంగనాయకమ్మ వెంకటప్పయ్య	"	4-0-0	

29	337	[illegible]	[illegible]	1-0-0
30	344	[illegible]	[illegible]	4-0-0
31	344	[illegible]	[illegible]	1-0-0
32	351	[illegible]	[illegible]	2-0-0
33	358	[illegible]	[illegible]	4-0-0
34	363	[illegible]	[illegible]	4-0-0
35	364	[illegible]	[illegible]	7-0-0
36	365	[illegible]	[illegible]	4-0-0
37	366	[illegible]	[illegible]	4-0-0
38	375	[illegible]	[illegible]	2-0-0
39	376	[illegible]	[illegible]	2-0-0
40	380	[illegible]	[illegible]	4-0-0
41	232	[illegible]	[illegible]	2-0-0

[illegible]

[illegible]

[illegible]

[illegible]

పత్రికా సమావేశం 8-11-27 నాడు జరిగిన A5-12721/వి27 నాడు సంబంధిత కోర్టు మరియు పత్రికా ప్రకటన 30-11-27 న నకిలీ సమితి లేఖ పేరుతో వాటి పై ఉన్న సంతకాలు నకిలీవని మరియు నకిలీ సమితి లేఖ పేరుతో ఇచ్చిన పత్రికా ప్రకటన 28-1-28 న నకిలీ సమితి లేఖ పేరుతో ఇచ్చిన పత్రికా ప్రకటన నకిలీవని మరియు intract నోటీసులో పేర్కొన్న సంతకం నకిలీదని మరియు కోర్టు ధిక్కారం కిందకు వస్తుందని తెలియజేస్తున్నాము.

A5

12/2/28

COMMISSIONER KOLAR

Yours faithfully
President
[illegible]

కోలార్
తేదీ 29-1-28

[illegible] 29-1-1928 [illegible]

[illegible] Extract

× × × × × × × × × ×

III [illegible]

[illegible]

[illegible]

× × × × × × × × × ×

Extract

(Sd.) K. Thippeswamy

President

Cul Court

29-1-[illegible]

Memo showing the Schedule of rates to be fixed in respect of Gudibanda Municipality

S. No.	Shop and the Nature of Business done	Rate
1	[illegible]	2
2	[illegible]	6
3	[illegible]	10
4	[illegible]	4
5	[illegible]	4
6	[illegible]	1
7	[illegible]	6
8	[illegible]	6
9	[illegible]	20
10	[illegible]	2
11	[illegible]	15
12	[illegible]	2
13	[illegible]	15
14	[illegible]	2
15	[illegible]	1
16	[illegible]	2
17	[illegible]	7
18	[illegible]	10
19	[illegible]	2
20	[illegible]	2

Gudibanda
29-1-28

M Shafi Ali
President
Municipal Council

ml8w032—

In all future correspondence please quote—
No A5-C.2727/28-27.
Encls Resolution

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT

Dated, Kolar, the 11th February 1929

GEN & REV SECT
360
16 FEB. 1929
L. S. G. BRANCH

FROM

A.V.Ramanathan, Esq.,B.A.,
Deputy Commissioner,
Kolar District

To

R.Ranga Rao, Esq.,B.A.,B.L.,
Secretary to the Government of Mysore,
General *Department,*
Bangalore

SIR,

Rates of Shop tax to be levied in Minor Municipalities.

In continuation of this office No.A5-C.2727/28-27 dated the 16-10-1928, I have the honour to forward herewith the resolution of the Municipal Council of Goribidnur on the above subject.

I have the honour to be,
S i r,
Your most obedient servant,

Treasury Assistant Commissioner,
For Deputy Commissioner,
Kolar District.
(Absent from station).

A.R.
11/2/29.

Submitted

Begs to state that this subject was discussed by the municipal council at their meeting held on the 21st March 1937 and resolved that the rates of taxes fixed for village panchayats in schedule B and C may be adopted.

A copy of this resolution was submitted with this office No. 39 dated 23-3-37.

President,
Municipal Council,
Coimbatore

OFFICE OF THE DEPUTY COMMISSIONER
7 JUN 1938
01 N 567
LAR

A. K. Syed Taj Pourun, B.A.,
Deputy Commissioner,
Kolar District.

To

The Secretary to the Government of Mysore,
General Department,
Bangalore.

Sir,

Rate of shop tax to be levied in Minor Municipalities.

With reference to your D.O. letter No. L. 988-30 dated 1-8-1928 calling for proposals on the above subject, I have the honour to forward herewith in original the proposals received from the Presidents of Malur Kasapalli, Srinivasapur and Gudibanda Municipal Councils in question. The President of Goribidanur Municipality has been requested to expedite the proposal of his Council and it will be forwarded as soon as received.

I have the honour to be,
S i r,
Your most obedient Servant,

Sd/- M. Abdus Subhan,

Treasury Assistant Commissioner,
For Deputy Commissioner,
Kolar District.
(absent from the station)

Copy of the above forwarded to the President, Goribidanur Municipality for exciting the proposals.

For Deputy Commissioner
Kolar District

తేది 21-2-1927 న జరిగిన గోనిదొడ్డి టౌన్ కౌన్సిల్ సమావేశంలో తీర్మానించిన తీర్మానం

* * *

I. మేస్త్రీ రామప్పగారి పట్టణపు కోట గోడను మరమ్మత్తు చేయించుట విషయమై చర్చించబడెను. (Subject No. IV of March meeting 21-2-27) వారి ఇంజనీరు నం. ఎస్.ఇ 2727/26/27 తేది 22-1-27)

వారి నివేదికలో యిందు కొరకు కేటాయించిన డబ్బు సరిపోదని తెలియజేసినందున కేటాయించిన డబ్బు సరిపోకపోతే మరి కొంత డబ్బు కేటాయించి పని చేయించుటకు ఆమోదించబడినది.

(సం) R. Puttamadappa
President
Gonidoddi Town Council

(Extract)

Vice President
President

26

OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT

D O No A2-1260-26-27

Dated Tumkur, 26th July 1929

L V SECT
506
29 JULY 1929
L S G Branch

DEAR SIR,

With reference to your D O No L 510-13 dated the 19th instant, regarding the rates of shop-taxes etc, I write to state that the reference in question was replied to in this office letter No. L Dis A 7-1260/26-27 dated 16-5-1929 A copy of the same is herein enclosed for favour of ready reference.

Yours sincerely,

B Narayanaswami Iyengar, Esqr, B.A, B L,
General Secretary to the Govt of
Mysore, Bangalore

26/7/29

Letter No. L.Dis. A.7-C. 1260-26 dated 16-5-1929, from the Deputy Commissioner, Tumkur District, to the General Secretary to Govt of Mysore, Bangalore.

--00--

With reference to your D O. letter No. L. 5093-6000 dated 12-3-1929, in the matter of furnishing the views of the minor Municipal Councils in this District about the rates at which taxes may be levied on each kind of shops in their - respective areas, I have the honor to state that the President of Turuvekere Municipality has forwarded a copy of resolution passed by the Council that the rates specified in schedule "B" of the Village Panchayet Regulation may be adopted in their - Municipality and that the Presidents of Korategere and Pavagada have reported that their Councils agree to levy taxes as noted in the statement hereto attached "

Municipality

--00--

COPY

Deputy Commissioner,
Tumkur District

AD. 26/7.

26/7/29

Statement showing the rates of taxes leviable on shops within the Minor Municipalities of the Tumkur D i s t r i c t.

S.No.	Kind of S h o p	Name of Municipalities	Rates of taxes I Class	II Class	III Class	R e m a r k s
1	Cloth shop	Pavagada	12-0-0	8-0-0		
		Koratagere	8-0-0	6-0-0	4-0-0	
2	Blanket shop	Pavagada	15-0-0	12-0-0	8-0-0	
3	Shop (ಬೆರೆತಾದಿಯವನ್ನು)	Koratagere	6-0-0	4-0-0	2-0-0	
4	Shop (miscellaneous)	Pavagada	12-0-0	6-0-0		
		Koratagere	8-0-0	4-0-0	2-0-0	
5	Shop (petty)	Pavagada	4-0-0			
6	Itinerant Traders (ಸಿರಾ ಪೇಟೆವಾಸಿಗಳು)	Pavagada	2-0-0			
7	Leather shop (ಚರ್ಮದವರು ಅಂಗಡಿ).	Koratagere	8-0-0	6-0-0	4-0-0	
8.	Hotel or Coffee Club	Koratagere	6-0-0	4-0-0	2-0-0	
9.	Other industry	Koratagere	4-0-0	2-0-0	1-0-0	
10.	Oil Mills	Koratagere	6-0-0	4-0-0	2-0-0	

Tumkur - 26-7-29

Deputy Commissioner,
Tumkur District.

Proceedings of the Government of H.H.
the Maharaja of Mysore.

Read - ME 18-23-67

The following communications from the Deputy Commissioners, furnishing their opinion in regard to the number of classes into which the shops and places of business in Minor Municipalities may be divided and the rates of taxes that may be levied thereon -

1. Letter No L.2810/26-27 dated 25-6-27 From Deputy Commr. Chitaldrug
2. " " Dis.D2 2603-26 D/3-8-1927 From Deputy Commr. Mysore.
3. " " C2 L.2294/26-27 D/11-1-1928 from Deputy Commr. Bangalore.
4. " " C 1498/26-27 D/16-1928 from the Deputy Commr. Shimoga
5. " " C.1024/26 dated 1-5-1928 from the Deputy Commr.Has
6. " " L.Dis.2343/27-28.D/ 22-9-1 from the Deputy Commr. Ka
7. " " A5.C.2727/26-27 D/11-2-1929 from Deputy Commr. Kolar.
8. " " A7.1260/26-27 D/26-7-1929, from Deputy Commr. Tumkur.

ORDER NO.L. 4074-83

Dated,Bangalore, the 7th November 1929.

After a careful consideration of th opinions received, Government are pleased to direct that the rates approved for Village Panchayets, in the rules issued with Notfn L 4347 L B.26-26-126 dated 6th January 1920, ~~may~~ be adopted for Minor Municipal Councils.

A rule will be issued accordingly under sub-section (3) of Section 187 the Municipal Regn.

12/11/29 (draft) P.T.O. GENL Secry to Gov

The Deputy Commrs. of Districts.
Comptroller to Govt.

K.H.R.1.
13/11.

No. L 4084 / Mu 18-23-65

NOTIFICATION.

In exercise of the powers conferred by Sub Section (3) of Section 187 of the Municipal Regulation 1906 as amended from time to time, the Government of His Highness the Maharaja of Mysore are pleased to make the following rule:-

Minor Municipal Councils may levy a tax on shops and other places where a business or profession is carried on for purposes of profit, payable half yearly by the person or persons engaged in the business or profession at rates not exceeding those specified below:- provided that where a tax is imposed under this rule, the person or persons paying it shall not be called upon to pay a tax on -- professions, trades and callings and on offices and appointments in respect of the business or professions carried on in the shop or -- place under rule 1 of the rules issued with Notification No.R.6319 Ml.81-19-6 dated, the 25th November 1920

I Shop tax -

			Rs.
1	Wholesale shop (Mandy) (For each shop per year)	1st Class.	25/-
		2nd Class.	20/-
		3nd "	15/-
		4th "	10/-
2.	Other shops (For each shop per year)	1st "	25/-
		2nd "	10/-
		3rd "	6/-
		4th "	4/-
		5th "	2/-
		6th "	1/-

II Other places where business or profession is carried on for purposes of profit (for each place per year)

1st Class.	25/-
2nd "	20/-
3rd "	15/-
4th "	10/-
5th "	6/-
6th "	4/-
7th "	2/-
8th "	1/-

P T.O

By Order

DRAFT)

Secy. General Secretary to Government.

To

The Compiler, Mysore Gazette, for publication in the Gazette and sending 200 copies direct to each of the Deputy Commissioners and to this Office for reference.

K.M R.1.
13/11.

No L 4084
Md 18-23-18

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

General and Revenue Secretariat,

Dated Bangalore, 7 [illegible] 1929

NOTIFICATION

In exercise of the powers conferred by Sub-section (3) of Sectio 187 of the Municipal Regulation 1906 as amended from time to time, the Government of His Highness the Maharaja of Mysore are pleased to make following rule:-

Minor Municipal Councils may levy a tax on shops and other places where a business or profession is carried on for purposes of profit, payable half yearly by the person or persons engaged in the business or profession at such rates as may be fixed from time to time by the Municipal Councils concerned within the maximum rates prescribed below.-

Provided that where a tax is imposed under this rule, the person or persons paying it shall not be called upon to pay a tax on professions, trades and callings and on offices and appointments in respect of the business or professions carried on in the shop or place under Rule 1 of the Rules issued with Notification No. R. 6319/M.L.31-19-5, dated the 25th November 1920.

I. Shops.

1. Wholesale shop (Mandy) (For each shop per year.)	1st Class.	..	Rs. 25/-
	2nd "	..	" 20/-
	3rd "	..	" 15/-
	4th "	..	" 10/-
2. Other shops (For each shop per year.)	1st	..	" 25/-
	2nd	..	" 10/-
	3rd	..	" 6/-
	4th	..	" 4/-
	5th	..	" 2/-
	6th	..	" 1/-
II. Other places where business or profession is carried on for purposes of profit (for each place per year)	1st	..	" 15/-
	2nd	..	" 10/-
	3rd	..	" 15/-
	4th	..	" 10/-
	5th	..	" 6/-
	6th	..	" 4/-
	7th	..	" 2/-
	8th	..	" 1/-

By Order,

For General Secretary to Government

To

The Compiler, Mysore Gazette, for publication in the Gazette and sending 200 copies direct to each of the Deputy Commission and to this office for reference.

MUNICIPAL AND LOCAL BOARDS.

No L. 4084—*Ml.* 18 23 68, *dated 7th December* 1929

In exercise of the powers conferred by sub-section (3) of section 187 of the Municipal Regulation 1906, as amended from time to time, the Government of His Highness the Maharaja of Mysore are pleased to make the following rule —

Minor Municipal Councils may levy a tax on shops and other places where a business or profession is carried on for purposes of profit, payable half-yearly by the person or persons engaged in the business or profession at such rates as may be fixed from time to time by the Municipal Councils concerned within the maximum rates prescribed below

Provided that where a tax is imposed under this rule, the person or persons paying it shall not be called upon to pay a tax on professions, trades and callings and on offices and appointments in respect of the business or professions carried on in the shop or place under Rule 1 of the Rules issued with Notification No R 6319—Ml 81-19 6, dated the 25th November 1920

			Rs.
I.	Shops—		
	1 Wholesale shop (Mandy) (For each shop per year)	1st Class	25
		2nd ,,	20
		3rd ,,	15
		4th ,,	10
	2 Other shops (For each shop per year)	1st Class	25
		2nd ,,	10
		3rd ,,	6
		4th ,,	4
		5th ,,	2
		6th ,,	1
II	Other places where business or profession is carried on for purposes of profit (for each place per year)	1st Class	25
		2nd ,,	20
		3rd ,,	15
		4th ,,	10
		5th ,,	6
		6th ,,	4
		7th ,,	2
		8th ,,	1

By Order,

R. Ranga Rao,

General Secretary to Government.

ಮೈಸೂರಿನಿಸಿಪಲ್ ಮತ್ತು ಲೋಕಲ್ ಫಂಡ್ಸ್

ನಂ ಎಲ್ 4084—ಮುನಿಸಿಪಲ್ 18-23-68, ದಿನಾಂಕ 7ನೆಯ ಡಿಸೆಂಬರ್ 1929

ಆಗಿಂದಾಗ್ಗೆ ಜಿಲ್ಲಾ ಪಾಟೂರ 1908ನೆಯ ಇಸವಿಯ ಮುನಿಸಿಪಲ್ ಕಾಯ್ದೆಯನ್ನಿನ 187ನೆ ಪ್ರಕರಣದ (3)ನೆಯ ಉಪ ಪ್ರಕರಣದ ಮೇರೆಗೆ ಕೊಟ್ಟಿರುವ ಅಧಿಕಾರಗಳನ್ನು ಚಲಾಯಿಸುವುದರ ಮೂಲಕ ಮೈಸೂರು ಸ್ವಾಮ್ಯ ಸರಕಾರದವರು ಈ ಕೆಳಗೆ ಕಂಡ ನಿಬಂಧನೆಯನ್ನು ವಿಧಾಯಕವಾಗಿದ್ದಾರೆ —

ಅಂಗಡಿಗಳ ಮೇಲೂ, ಮತ್ತು ಲಾಭಕ್ಕಾಗಿ ಕೈಗೊಂಡ ಯಾವುದಾದರೂ ಉದ್ಯೋಗ ಅಥವಾ ಕಸಬನ್ನು ಮಾಡುತ್ತಿರುವ ಇತರ ಸ್ಥಳಗಳ ಮೇಲೂ, ಅಂಥದ ಉದ್ಯೋಗ ಅಥವಾ ಕಸಬನ್ನು ನಡೆಸುತ್ತಿರುವ ಮನುಷ್ಯನಿಂದ ಅಥವಾ ಮೈಸೂರ ಮುನಿಸಿಪಲ್ಟಿಗಳಲ್ಲಿ ತೆರಿಗೆಯು ವಿಧಿಸಲ್ಪಡುವುದಾಗಿದೆ ಈ ತೆರಿಗೆಗಳ ಮೊಬಲಗು ಆರಾದು ತಿಂಗಳಿಗೆ ಅರ್ಧ ಭಾಗ ದಂಡ ಸಂದಾಯವಾಗಬಹುದು ಪರಂತು, ಮುಂದೆ ಸೂಚಿಸಿರುವ ಪರಮಾವಧಿ ದರಗಳಿಗೆ ಮೀರದಂತೆ ಅಥವಾ ಮೈಸೂರ ಮುನಿಸಿಪಲ್ ಕೌನ್ಸಿಲಿನವರು ಕಮ್ಮಿ ಇಷ್ಟಾನುಸಾರವಾಗಿ ತೆರಿಗೆಗಳ ದರಗಳನ್ನು ವಿಧಿಸಬಹುದಾಗಿದೆ

ಪರಂತು ಈ ನಿಬಂಧನೆಯು ಮೇರೆಗೆ ಯಾವ ತೆರಿಗೆಯಾದರೂ ಕಾಲಪ್ರಾಪ್ತವಾದರೆ ಆ ತೆರಿಗೆಯನ್ನು ಕೊಡಬೇಕಾದ ಮನುಷ್ಯನು ಅಥವಾ ಮನುಷ್ಯರು, 1920ನೆಯ ಇಸವಿ ನವೆಂಬರ್ 25ನೆಯ ತಾರೀಖಿನ ನಂ ಆರ್ 6319— ಮುನಿಸಿಪಲ್ 81-19-6 ನೆಯ ಇಸ್ತಿಹಾರ್ನಾಮೆಯೊಳಿಗೆ ಸಾದರಾದ ನಿಬಂಧನೆಗಳಲ್ಲಿ ಒಂದನೆಯ ನಿಬಂಧನೆ ಮೇರೆಗೆ ಅಂಗಡಿಯಲ್ಲಿ ಅಥವಾ ಇತರ ಪ್ರದೇಶದಲ್ಲಿ ನಡೆಸಿದ ಉದ್ಯೋಗ ಅಥವಾ ಕಸಬುಗಳ ಸಂಬಂಧವಾಗಿ ಆ ಉದ್ಯೋಗಗಳ ಮತ್ತು ಕಸಬುಗಳ ಮೇಲೂ ಹುದ್ದೆಗಳ ಮತ್ತು ನೌಕರಿಗಳ ಮೇಲೂ ತೆರಿಗೆಯನ್ನು ವಿಧಿಸತಕ್ಕುದಲ್ಲ

ಮೇರೆ ಸೂಚಿಸಿದ ಪರಮಾವಧಿ ದರಗಳು ಯಾವುವೆಂದರೆ.—

I ಅಂಗಡಿಗಳು

			ರೂ
1	ಮಂಡಿಗಳು (ಪ್ರತಿಯೊಂದು ಮಾಸಿಕ ವರಮಾನ ಒಂದಕ್ಕೆ)	1ನೆಯ ದರಗಡಿ	25
		2 ಡಿಟೋ	20
		3 ಡಿಟೋ	15
		4 ಡಿಟೋ	10
2	ಇತರ ಅಂಗಡಿಗಳು. (ಪ್ರತಿಯೊಂದು ಅಂಗಡಿಗೂ ವರಮಾನ ಒಂದಕ್ಕೆ)	1 ಡಿಟೋ	25
		2 ಡಿಟೋ	10
		3 ಡಿಟೋ	6
		4 ಡಿಟೋ	4
		5 ಡಿಟೋ	2
		6 ಡಿಟೋ	1

II ಲಾಭಕ್ಕಾಗಿ ಕೈಕೊಂಡ ಉದ್ಯೋಗ ಅಥವಾ ಕಸಬುಗಳನ್ನು ನಡೆಸುವ ಇತರ ಸ್ಥಳಗಳು.

		ರೂ
(ಪ್ರತಿಯೊಂದು ಸ್ಥಳಕ್ಕೆ ವರ್ಷ ಒಂದಕ್ಕೆ)	1 ಡಿಟೋ	25
	2 ಡಿಟೋ	20
	3 ಡಿಟೋ	15
	4 ಡಿಟೋ	10
	5 ಡಿಟೋ	6
	6 ಡಿಟೋ	4
	7 ಡಿಟೋ	2
	8 ಡಿಟೋ	1

ಮುಖ್ಯ ಎಕ್ಸಿಕ್ಯೂಟಿವ್,

ಆರ್ ರಂಗರಾವ್,

ಮೈಸೂರು ಸರ್ಕಾರದ ಡಾಕಿಟ ಸರ್ಕಿಸ್ಟಾ.